HON'BLE SRI JUSTICE BILAL NAZKI
AND
HON'BLE SRI JUSTICE NOOTY RAMAMOHAN RAO

Dated: 12-02-2007

WRIT PETITION No. 4030 of 2004

Between:

Mrs. A. Vanaja

..Petitioner

And

The Deputy Commercial Tax Officer,
Puttur, Chittoor district.

..Respondent.

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HON'BLE SRI JUSTICE BILAL NAZKI
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HON'BLE SRI JUSTICE NOOTY RAMAMOHAN RAO

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WRIT PETITION No. 4030 of 2004

:ORAL ORDER: Per : Bilal Nazki, J

The petitioner is aggrieved by an auction notice relating to the property belonging to her. The case of the respondent is that petitioner is the wife of a Managing Director of a company known as M/s. Spectrolac Paints & Chemicals, Gundrajukuppam village, Nagari mandal, Chittoor district, a private limited company, and the company is in arrears. The case of the petitioner is that the petitioner being wife of the Managing Director of the Company and owning the property for which an auction notice has been issued is in no way responsible for payment of the tax payable, if any to the respondent. The controversy appears to be covered by the judgment reported in *MADDI SWARNA v. COMMERCIAL TAX OFFICER (A.P.)*[1]. It is not disputed that the company is still in existence and has not been wound up. Since the company is in existence, liability will have to be enforced against the company and not against the individual Directors. Following the judgment,

we allow this writ petition. The impugned notice is quashed. However, liberty is given to the respondents to proceed, if advised, against the company, in accordance with law, for recovery of the tax amount due. The writ petition is allowed. No costs.

BILAL NAZKI, J

NOOTY RAMAMOHAN RAO, J

12-02-2007
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1 . (2001) 124 STC 203